INSTRUCTIONS FOR EXTENSION PAYMENT VOUCHER FOR COMPOSITE FILING

Colorado income tax returns are due to be filed three-andone-half months after the close of the tax year. 2010 calendar year returns are due on April 18, 2011.

An automatic six-month extension of time for filing the Colorado composite income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90% of the net tax liability (line 15, Form 106) is not paid by the original due date of the return, penalty and interest will be assessed. If 90% or more of the net tax liability is paid by the original due date of the return and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Use DR 0158N to make whatever payment necessary to meet the 90% requirement by the due date of the original return. Use DR 0158N only for those non-resident partners and shareholders who will be included in a composite return. Withholding payments for partners and shareholders not included in a composite return must be remitted using DR 0108.

If it is realized that the extension payment paid was insufficient to meet the 90% requirement, an additional payment should be remitted as soon as possible to reduce further accumulation of penalty and interest. Make such payment on DR 0158N.

A federal extension of time for filing will not be accepted for Colorado purposes.

Submit DR 0158N with payment to:

The Colorado Department of Revenue 1375 Sherman Street Denver, CO 80261-0008

DO NOT SUBMIT FORM 0158N WITHOUT A PAYMENT.

Be sure to round your payment to the nearest dollar. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.



DETACH FORM ON THIS LINE

ONLINE TAX PAYMENTS

You may make your extension payment by echeck or credit card at www.colorado.gov/paytax. Please note there is an additional fee if you decide to use this electronic payment method. This fee is paid to a third party who provides these services for Colorado.gov. Tax payments remitted via eCheck, a direct debit from your checking account, will be subject to a \$1.00 administrative processing fee. The processing fee for credit card transactions is 2.25% of the tax payment made, plus an additional \$0.75 per transaction.

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(0049)	DR 0158N	(09/29/10) 20
COLORÁDO DE	PARTMENT OF F	REVENUE
	www.TaxCold	orado.com

N ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT

10 Payment Voucher for Extension of Time for Filing a Colorado Composite Nonresident Income Tax Return

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For the calendar year 2010 or the fiscal year: Start Date:	, 2010) End Date:,	20
Return this voucher with check or money order payable to the Colorado Department Federal Employer Identification Number and "2010 Form 158N" on your check or mothis voucher.			
Name		Colorado Account Number	
Address		Federal Employer Identification Number	
City	State	ZIP	

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

(08)

\$

Amount of Payment

(Do not write in space below)

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